

**PARISH OF BEAUREGARD,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Beauregard is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	17,766	2,683,516
1960	19,191	3,257,022
1970	22,888	3,644,637
1980	29,692	4,205,900
1990	30,083	4,219,973
1991	30,303	4,251,560
1992	30,759	4,287,195
1993	30,937	4,295,477
1994	31,135	4,315,085
1995	31,404	4,339,352
1996	31,342	4,350,579
1997	31,440	4,351,769
1998	31,164	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Beauregard are as follows:

YEAR	DERIDDER	MERRYVILLE
1960	7,188	1,232
1970	8,030	1,286
1980	10,337	1,286
1990	9,646	1,235
1991	9,501	1,235
1992	9,533	1,235
1993	9,620	1,235
1994	10,224	1,235
1995	10,304	1,235
1996	10,526	1,235
1997	10,569	1,275
1998	10,556	1,281

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$12,962	\$14,281	\$18,666
1991	\$13,394	\$15,079	\$19,201
1992	\$14,304	\$15,817	\$20,137
1993	\$14,915	\$17,133	\$21,220
1994	\$15,421	\$18,086	\$22,056
1995	\$15,806	\$18,826	\$23,059
1996	\$16,270	\$19,609	\$24,164
1997	\$16,670	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Beauregard Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$168,426	\$24,525	\$13,280	\$34,810	\$4,276	\$48,073
1992	\$185,599	\$24,805	\$15,018	\$42,326	\$5,710	\$47,064
1993	\$194,147	\$25,289	\$15,920	\$45,536	\$5,965	\$53,357
1994	\$223,627	\$46,949	\$11,288	\$44,702	\$4,520	\$69,898
1995	\$251,291	\$37,496	\$12,400	\$61,246	\$3,236	\$90,441
1996	\$266,722	\$44,391	\$15,981	\$62,628	\$3,504	\$81,813
1997	\$276,389	\$44,506	\$20,479	\$65,399	\$5,122	\$78,151

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Beauregard as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
BEAUREGARD PARISH	4.25		4.25	4	8.25
DERIDDER	2.25	2	4.25	4	8.25
MERRYVILLE	1.25	3	4.25	4	8.25

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

<i>(In Thousands)</i>					
Month	1994	1995	1996	1997	1998
January	\$28,781	\$28,373	\$26,465	\$32,398	\$31,589
February	\$21,224	\$23,165	\$24,921	\$24,477	\$24,985
March	\$18,564	\$21,229	\$22,720	\$22,616	\$21,918
April	\$24,733	\$23,188	\$25,088	\$26,601	\$30,257
May	\$21,577	\$21,566	\$24,504	\$30,499	\$25,646
June	\$23,172	\$23,309	\$24,567	\$26,053	\$24,605
July	\$24,938	\$28,596	\$23,521	\$27,853	\$36,393
August	\$22,318	\$23,685	\$24,932	\$27,008	\$26,039
September	\$24,720	\$24,719	\$25,759	\$29,842	\$26,336
October	\$24,083	\$24,375	\$23,580	\$28,913	\$25,334
November	\$22,536	\$22,631	\$21,166	\$26,230	\$26,769
December	\$28,373	\$22,904	\$32,398	\$24,444	\$23,355
Annual Total	\$285,018	\$287,738	\$299,619	\$326,934	\$323,226

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Beauregard is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$70,343,920	\$22,421,554	\$92,765,474
1991	\$86,460,268	\$22,394,001	\$108,854,269
1992	\$88,950,786	\$22,655,576	\$111,606,362
1993	\$88,675,860	\$23,277,367	\$111,953,227
1994	\$91,972,780	\$24,846,250	\$116,819,030
1995	\$95,910,870	\$26,188,632	\$122,099,502
1996	\$105,648,765	\$27,773,922	\$133,422,687
1997	\$110,625,794	\$29,991,787	\$140,617,581
1998	\$114,408,041	\$31,036,199	\$145,444,240

Source: Beauregard Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$44,924,814	\$27,504,740	\$20,335,920
1991	\$45,187,219	\$43,042,500	\$20,624,550
1992	\$46,602,005	\$43,783,337	\$21,221,020
1993	\$47,384,427	\$42,999,190	\$21,569,610
1994	\$48,345,830	\$45,580,150	\$22,893,050
1995	\$49,952,042	\$47,896,600	\$24,250,860
1996	\$57,526,197	\$51,439,040	\$24,457,450
1997	\$61,491,381	\$54,552,560	\$24,573,640
1998	\$62,845,520	\$56,398,650	\$26,200,070

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Beauregard follows:

Year	Millage
1990	91.00
1991	91.13
1992	90.18
1993	85.39
1994	82.96
1995	82.12
1996	76.69
1997	78.24
1998	76.69

Sources: Louisiana Tax Commission and Beauregard Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Beauregard in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. BOISE	\$35,780,130
2. CENTRAL LOUISIANA ELECTRIC	\$4,532,050
3. BEAUREGARD ELECTRIC	\$2,844,010
4. WESTVACO	\$3,305,970
5. TRANSCONTINENTAL GAS PIPELINE	\$2,585,020
6. TEXAS EASTERN TRANSMISSION	\$2,534,270
7. TEMPLE-INLAND FOREST PRODUCTS	\$2,261,473
8. TRUNKLINE GAS CO	\$2,151,510
9. BELLSOUTH TELECOMMUNICATIONS	\$2,500,530
10. FIRST NATIONAL BANK	\$2,274,920

Source: Beauregard Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Beauregard Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	6,069	5,923	5,918	5,767
AVERAGE DAILY MEMBERSHIP	6,453	6,302	6,305	6,164
PUBLIC	6,289	6,412	6,352	6,224

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Beauregard Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$26,018	\$25,916	\$28,168	\$30,734
CURRENT EXPEN PER STUDENT	\$4,379	\$4,478	\$5,174	\$5,090
CAPITAL OUTLAY	\$571,257	\$2,062,375	\$1,831,057	\$7,772,410
DEBT SERVICE	\$2,137,716	\$2,556,775	\$2,447,746	\$4,612,460
CURRENT EXPENDITURES	\$28,259,095	\$29,112,305	\$29,724,738	\$31,976,007

Source: Louisiana Department of Education.